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| |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Column A  Elements | Column B  Constituent element of "minimum rates of pay"? | Column C  Constituent element of "remuneration"? | Column D  Quantification | Column E  Source | Column F  Comments | | Column B  Quantification | Column F  Comments |
| Minimum Wage | 3.750,00 HRK gross | In the absence of universally applicable collective agreement, at least minimum wage, determined by the law, should be applied.  The gross (bruto) minimum wage determined by the law and Regulation on the amount of the minimum wage for 2019 (period from the 1 January 2019 until the 31 December 2019) is **3.750,00 HRK.**  Minimum wage determined by the law is set on annual basis and covers all workers and sectors.  The amount of the statutory minimum wage does **not include** increases in wages which belong to a worker for overtime work, night work and work on Sundays, holidays or on other days that are non - working days pursuant to the law.  **Non-working days in Croatia are**: 1 January, 6 January, Easter and Easter Monday, the Corpus Christi, 1 May, 22 June, 25 June, 5 August, 15 August, 8 October, 1 November, 25 December, 26 December, plus members of certain religion have the right not to work: on 7 January (orthodox), on both Bairam (islamic), Rosh Hashana and Yom Kippur (Hebrew). Minimum wage is determined by the law as the lowest monthly amount belonging to the worker for a work in a full-time working hours, which is in Croatia 40 hours a week, while the minimum wage for part-time work is determined in proportion to the minimum wage for full-time and working hours to which the worker is reported.  All workers working in Croatia have the right on minimum wage, irrespecting of the employer’s seat or registration. It is the same for all workers, irrespecting of their qualification. By the way of exception, the lower amount of the minimum wage can be established by the collective agreement, but not lower than 95 % of the amount prescribed by the Regulation on the Minimum Wage. |
| Minimum basic wage for simplest jobs | 3.750,00 HRK gross | Minimum rate of pay for workers who carry out simplest jobs shall be HRK 3. 750,00, effective since March 2018.  Basic wage for simplest jobs shall not be less than ninety-five percent of the minimum monthly wage as laid down by relevant regulations. For 2019. minimum wage determined by the law is 3.750,00 HRK gross. |
| Guaranteed basic wages according to pay groups |  | |  |  | | --- | --- | | Minimum gross wage | Applicable  3,750 HRK | | Salary per category | Unskilled 3,750 HRK To 4,875 HRK I. – II. group Skilled 4,875 HRK To 6,150 HRK III. – IV.b Specialist 6,150 HRK To 7,125 HRK V.a – VI. Foreman 7,125 HRK To 9,937.5 HRK VII.-X. Professionals 8,250 HRK To 9,937.5 HRK VIII.- X. |   A wage is paid for the period of one month, but can also be paid for periods of 15 days. The deadline for wage payment is no later than the 15th day, exceptionally no later than 20 **th** day, after the work carried out for the period for which the wage is paid.  Minimum basic wage for workers who carry out simplest jobs shall be HRK 3. 750,00, effective since March 2018.  The Tariff section of the Collective Agreement stipulates categorization and evaluation for particular jobs and workplaces in accordance with complexity and normal working conditions thereof with all respective tasks and workplaces classified into 10 grades of complexity (Appendix 1).  The basic rate of pay for each grade and sub-grade shall be established by way of multiplication where minimum general basic rate of pay is multiplied by complexity coefficient set for each grade and sub-grade. |
| Supplement to the basic wage, based on service length | 0.5% basic wage increase for each year of working experience with the employer | The basic wage shall be increased by 0.5% for each year of service with the employer.  The worker shall be entitled to basic wage increase for length of service as recorded in individual employment records increased by the length of current service length with the employer. |
| arduous working conditions allowance | - at least 5 % increase of the basic wage for impact of **environmental factors**  and  - 5% to 50 % increase of the basic wage **for physical and mental load** | - at least 5 % for impact of **environmental factors**  - 5% to 50 % **for physical and mental load**:  PHYSICAL AND MENTAL BURDEN - work of drivers using heavy motor vehicles in public traffic - work with heavy construction machinery, - work at heights above 25m........min. 15%  - work at depths in narrow channels and trenches deeper than 3m .........min. 10% - work on suspended scaffolding ........min. 25%  - work on tunnel excavation and rock support/....min. 30-40% - charging and detonating mines .....min. 25 %  - caisson and diving works......min. 50%  For jobs involving exposure to **several** arduous working conditions the basic rate of remuneration shall be increased in the amount of the **maximum established allowance**. |
| overtime work | 30% increase of the hourly rate | Overtime work shall be deemed as any work where working time exceeds full-time work and shall be requested pursuant to regulations. The employer shall deliver a written request for overtime work to the worker before such work begins.  The worker’s shall be paid his normal hourly rate increased by 30 % allowance for overtime work.  The overtime work per worker may not exceed 250 hours a year.  (rule concerning overtime work set by the Labour Act: 10 hours per week, 180 hours per year, exceptionally, if agreed by collective agreement, 250 hours per year) |
| Allowance for shift work | 10% increase of the hourly rate - second shift | Shift work is deemed any method of organizing work in at least two shifts of full-time daily schedule of working time.The worker’s shall be paid his normal hourly rate increased by 10 % for shift allowance for work in the second shift. |
| Allowances for night work | 30% increase of the hourly rate | Work carried out between 10 p.m. and 6 a.m of the following day shall be considered as night work.  Where the work is organized in shifts, the change of shifts shall be ensured so as to limit the uninterrupted work in night shift to maximum one week.  The worker’s shall be paid his normal hourly rate increased by 30 % allowance for night work. |
| Allowances for working Sundays or Public Holidays or some other day defined as non-working day by law | Work on Sundays: 30% increase of the hourly rate  Work on Easter Day: 50% increase of the hourly rate  Work on public holidays:  50% wage increase,  plus wage compensation for that day 100%  Work on non-working days determined as such by law:  right to 50% wage increase, plus wage compensation for that day 100% | Work on Sunday and national holiday is deemed as all work carried out on respective days in the period between 00 and 24 hours.  Where the worker carries out work on Sunday and on Easter Day, his basic hourly rate of pay shall be increased by 30% and 50% respectively.  Where the worker carries out work on national (public) holidays and non-working days as stipulated by law, he shall be entitled to 50% increase in wage and the wage compensation referred to in paragraph 2 of Article 49 of the Collective Agreement (meaning that work on those days is paid 150% +compensation for that day 100%) |
| Transport costs to and from work (daily travel allowance) | Based on public transport fare, according to the price of a monthly or individual ticket | - In cases where there is a possibility of using several alternative means of public transportation with different prices, in the amount of public transportation price most favourable for the employer  - in cases where there is no public transportation, worker is entitled to compensation of transport costs per each working day in the amount of 1 HRK per KM distance to work place |
| Holiday remuneration /minimum paid annual leave | Minimum 4 weeks ( = 20 working days per year, for 5 working days/week, 24 working days per year for 6 working days /week)  Minimum 5 weeks - The minor and a worker engaged in works involving exposure to harmful effects in spite of the implementation of occupational health and safety measures  Domestic workers:  Posted workers: | The worker shall be entitled to an annual leave in the minimum of 4 weeks in each calendar year.  Where the working time is distributed to 5 days a week or 6 days a week, the minimum annual leave referred to in paragraph 1 of this article shall be 20 working days and 24 working days respectively.  The minor and a worker engaged in works involving exposure to harmful effects in spite of the implementation of occupational health and safety measures shall be entitled to a minimum five weeks of annual leave.  The annual leave referred to in paragraphs 1 and 2 of this Article shall be extended by: - 1 working day - for every 4 years of service  - 5 working days - for disabled workers with work related impairment and disabled homeland war veterans with disability of 50%  - 3 working days - for mothers and single parents of 2 or more children under the age of seven  The total annual leave shall not exceed 5 weeks. The total length of annual leave, at the level of the employer, may be determined differently by collective agreement concluded at company level or working regulations.  Non-working Saturdays, national holidays and non-working days stipulated by law, periods of temporary incapacity for work shall not be included in the period of annual leave.  During annual leave and for work on public holidays or some other day defined as non-working day by law, **(domestic) worker** is entitled to wage compensation in the amount specified by collective agreement, working regulations or employment contract, which may not be less than average monthly wage paid to that worker over the preceding three months or preceding month wage, if more favourable for worker.  In the Annex of CA for the construction sector, there is a specific provision for posted workers, concerning right to wage compensation during annual leave and work on public holidays.  During work abroad, posted worker is entitled to a wage compensation for annual leave and work on public holiday.  The amount and base of wage compensation shall be wage that the worker would have made in the current year for the same work in the home country, unless otherwise stipulated by the host country regulations. |
| One-time supplement for annual leave | 1. 800,00 HRK (non–taxable amount) | Paid with the wage for the month in which annual leave is used, but not before 30 th June of the current year |
| Daily allowance | 170.00 HRK full amount, non-taxable  Depending on the length of business trip:  1. Up to 8 hours– no right to daily allowance  2. 8-12 hours =half of full daily allowance amount (85 HRK)  3. Over 24 hours-full amount | *Travel costs and subsistence allowances*  A worker travelling on business in Croatia shall be entitled to subsistence allowance and reimbursement of travel costs. The full amount of the daily allowance shall be HRK 150.00- 170.00.  A worker travelling on business in Croatia shall be entitled to a full daily allowance amount for every 24 hours spent on a business trip and for additional period exceeding those 24 hours and lasting longer than 12 hours. Half the allowance amount shall be granted where the length of a business trip is between 8 to 12 hours.  Worker travelling on business shall also be entitled to a full reimbursement of overnight hotel accommodation expenses up to the amount of the overnight rate at a three-star hotel (\*\*\* category) in the same location. The employer may decide to approve accommodation in a hotel of higher category.  Costs and subsistence allowances for business trips abroad are calculated in line with regulations for state administration bodies. |
| Travel costs / business trips | Worker shall be reimbursed for the amount of travel expenses actually incurred by using public transport from his place of residence or employer’s head office to a business trip location. | *Travel costs and subsistence allowances*  A worker travelling on business in Croatia shall be entitled to subsistence allowance and reimbursement of travel costs.  Worker shall be reimbursed for the amount of travel expenses incurred by using public transport from his place of residence or employer’s head office to a business trip location. |
| Hotel accommodation costs during business trip in Croatia | overnight rate at a three-star hotel (\*\*\* category) - in the amount of actual expenditures | Worker travelling on business shall also be entitled to a full reimbursement of overnight hotel accommodation expenses up to the amount of the overnight rate at a three-star hotel (\*\*\* category) in the same location. The employer may decide to approve accommodation in a hotel of higher category. |
| Expenses and per diems for business trips abroad | Calculation of daily allowance as for state administration  bodies= amount (non-taxable) depends on the country  According to the length of business trip abroad :  1. up to 8 hours– no daily allowance  2. 8-12 hours =half of full daily allowance amount  3. Over 24 hours-full amount | Subsistence allowances for business trips **abroad** are calculated in line with regulations for state administration bodies.   |  |  | | --- | --- | | Country | Daily allowance amount | | Republika Austrija | 70,00 EUR | | Kraljevina Belgija | 70,00 EUR | | Republika Bugarska | 40,00 EUR | | Republika Cipar | 60,00 EUR | | Češka Republika | 50,00 EUR | | Kraljevina Danska | 70,00 EUR | | Republika Estonija | 40,00 EUR | | Republika Finska | 70,00 EUR | | Francuska Republika | 70,00 EUR | | Helenska Republika | 60,00 EUR | | Irska | 70,00 EUR | | Republika Latvija | 40,00 EUR | | Republika Litva | 40,00 EUR | | Veliko Vojvodstvo Luksemburg | 80,00 EUR | | Republika Madžarska | 50,00 EUR | | Republika Malta | 60,00 EUR | | Kraljevina Nizozemska | 70,00 EUR | | Kraljevina Norveška | 80,00 EUR | | Savezna Republika Njemačka | 70,00 EUR | | Republika Poljska | 40,00 EUR | | Portugalska Republika | 60,00 EUR | | Rumunjska | 40,00 EUR | | Slovačka Republika | 50,00 EUR | | Republika Slovenija | 50,00 EUR | | Kraljevina Španjolska | 60,00 EUR | | Švicarska Konfederacija | 80,00 EUR | | Kraljevina Švedska | 80,00 EUR | | Talijanska Republika | 70,00 EUR | | Ujedinjena Kraljevina Velike Britanije i Sjeverne Irske | 70,00 EUR |   Subsistence/daily allowance and fieldwork allowance are mutually exclusive. |
| Field allowance | 90.00 - 170.00 HRK per day  (non-taxable amount) | During his work and stay outside the location of employer’s head office, or outside the location of the head office of the employer’s separate business unit and outside worker’s place of permanent or habitual residence, the worker shall be entitled to a fieldwork allowance in the amount sufficient to cover his increased expenses for food and other costs on the field.  Fieldwork allowance shall amount to HRK 90.00 - 170.00 per day.  Where the worker works more than 10 hours a day, additional amount of fieldwork allowance shall be set in line with the Rules of Procedure or with the Agreement between the trade union and employer.  The employer shall determine a corresponding amount of fieldwork allowance in proportion to food expenses incurred by employees on particular construction sites.  Advance payment of fieldwork allowance shall be made to the worker not later than on the last business day of the given month for the following month, that is, upon being sent to field work. Where the employer provides the worker with accommodation and food, with a deferred payment of fieldwork allowance, such fieldwork allowance may be calculated and paid together with the payment of remuneration for the month in which accommodation and food services were used.  Subsistence/daily allowance and fieldwork allowance are mutually exclusive. |
| Field allowance  (for field work abroad) | Amounts as per diems for business trips abroad , depending on the country | |  |  | | --- | --- | | Country | Daily allowance amount | | Republika Austrija | 70,00 EUR | | Kraljevina Belgija | 70,00 EUR | | Republika Bugarska | 40,00 EUR | | Republika Cipar | 60,00 EUR | | Češka Republika | 50,00 EUR | | Kraljevina Danska | 70,00 EUR | | Republika Estonija | 40,00 EUR | | Republika Finska | 70,00 EUR | | Francuska Republika | 70,00 EUR | | Helenska Republika | 60,00 EUR | | Irska | 70,00 EUR | | Republika Latvija | 40,00 EUR | | Republika Litva | 40,00 EUR | | Veliko Vojvodstvo Luksemburg | 80,00 EUR | | Republika Madžarska | 50,00 EUR | | Republika Malta | 60,00 EUR | | Kraljevina Nizozemska | 70,00 EUR | | Kraljevina Norveška | 80,00 EUR | | Savezna Republika Njemačka | 70,00 EUR | | Republika Poljska | 40,00 EUR | | Portugalska Republika | 60,00 EUR | | Rumunjska | 40,00 EUR | | Slovačka Republika | 50,00 EUR | | Republika Slovenija | 50,00 EUR | | Kraljevina Španjolska | 60,00 EUR | | Švicarska Konfederacija | 80,00 EUR | | Kraljevina Švedska | 80,00 EUR | | Talijanska Republika | 70,00 EUR | | Ujedinjena Kraljevina Velike Britanije i Sjeverne Irske | 70,00 EUR |   Subsistence/daily allowance and fieldwork allowance are mutually exclusive. |
| Posting allowance | During posting, employer provides accommodation or pays compensation for accommodation.  The amount of compensation for accomodation determines an employer, depending on the actually occurred accommodation costs | Borne by employer, determined by an employer, depending on the actually occurred costs of accommodation.  For an employee who is posted abroad, the employer normally provides a supplement for the posting, in a way to provide accommodation or pays compensation for accommodation.  Amount of compensation for accommodation determines an employer, depending on the actually occurred accommodation costs. |
| Variable pay |  | Discretionary power of the employer |
| state of play on the 15 October 2019  <http://sgh.hr/app/webroot/files/file/KUG_procisceni%20t_scan.pdf>  <http://sgh.hr/app/webroot/files/file/TARIFNI%20Prilog%201%20-%20tablica%2020_02_2018_.pdf>  Foreign providers (employers) posting workers to temporarily carry out work in Croatia in the construction sector, should respect universally applicable  (to all employers and workers in respective sector) collective agreement (CA), published in the Official Gazette /Narodne novine, No 115/2015 and 26/2018  According to the CA, the lowest basic wage is set up for simplest jobs in monthly amount of 3.750,00 HRK and also represents the basis for the calculation of basic wages  according to pay groups (see Tariff section of CA). The CA Tariff section determines categorization and evaluation for particular jobs and workplaces in accordance with  complexity and normal working conditions thereof, with all respective tasks and workplaces classified into 10 grades of complexity.  The basic rate of pay for each grade and sub-grade shall be established by way of multiplication where minimum general basic rate of pay is multiplied by complexity coefficient set for each grade and sub-grade.  There are two basic wage supplements/allowances :  1. for total years of service - 0.5 % per year of service  2. difficult working conditions in general (governed in more detail by by-laws) – but at least 5 % increase of basic wage for impact of environmental factors  and 5% to 50 % increase of basic wage for physical and mental load  Except basic wage for simplest jobs, basic wage, two basic wage supplements, wage compensations, CA contains provisions on other worker's material rights.  Annex to the CA concerns posting of workers from Croatia. | | | |